

EXHIBIT "D"

SEP 24 2007

LAW OFFICES
ARNSTEIN & LEHR LLP

120 SOUTH RIVERSIDE PLAZA · SUITE 1200

CHICAGO, ILLINOIS 60606-3910

(312) 876-7100

FAX (312) 876-0288

www.arnstein.com

FOUNDED 1893

Robert I. Ury
(312) 876-7855
riury@arnstein.com

BOCA RATON, FLORIDA
FORT LAUDERDALE, FLORIDA
MIAMI, FLORIDA
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WEST PALM BEACH, FLORIDA
HOFFMAN ESTATES, ILLINOIS
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MEMBER OF INTERNATIONAL
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September 19, 2007

Miss Leslie Martin Shamis
Attorney at Law
P.O. Box 570
Long Beach, New York 11561-0570

Re: Sammart Fashion Co., Ltd.

Dear Miss Shamis:

In response to your letter of September 10, please be advised that we no longer represent the Heyman Corporation.

Sincerely,


Robert I. Ury

RIU:tsh

cc: Cynde H. Munzer 312-876-7100

Pursuant to Internal Revenue Service guidance, be advised that any federal tax advice contained in this written or electronic communication, including any attachments or enclosures, is not intended or written to be used and it cannot be used by any person or entity for the purpose of (i) avoiding any tax penalties that may be imposed by the Internal Revenue Service or any other U.S. Federal taxing authority or agency or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

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